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2001 Regular Session 1lr1855 CF 1lr2840

By: Delegates Rudolph, Hecht, W. Baker, Baldwin, Barkley, Benson, Bohanan, Boschert, Clagett, Cole, Conway, Dembrow, Edwards, Frush, Getty, Glassman, Hubbard, Hubers, James, K. Kelly, McClenahan, Moe, Parrott, Patterson, Proctor, Rosso, Shank, Snodgrass, Stocksdale, Stull, Swain, and Weir

Introduced and read first time: February 9, 2001

Assigned to: Ways and Means

25 under this subsection if the individual:

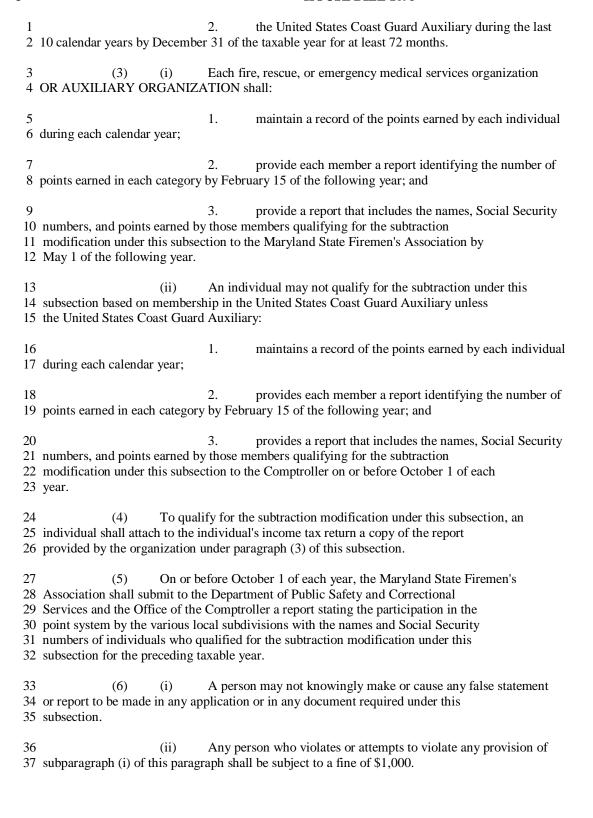
	A BILL ENTITLED				
1	AN ACT concerning				
2 3	Income Tax - Subtraction Modification for Volunteer Fire, Rescue, and Emergency Medical Services Personnel - Ladies' Auxiliary				
4 5 6 7 8 9	certain members of an auxiliary organization of certain fire, rescue, or emergency medical services organizations; providing for the application of this Act; and generally relating to a subtraction modification for qualifying volunteer				
10 11 12 13 14	Section 10-208(i-1) Annotated Code of Maryland				
15 16	SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That the Laws of Maryland read as follows:				
17	Article - Tax - General				
18	10-208.				
21	(i-1) (1) The subtraction under subsection (a) of this section includes an amount equal to \$3,500 if an individual is a qualifying volunteer fire, rescue, or emergency medical services member for the taxable year, as determined under paragraph (2) of this subsection.				
23	(2) An individual is a qualifying volunteer fire, rescue, or emergency				

24 medical services member for the taxable year eligible for the subtraction modification

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1	(i)	is an act	tive member of:		
2	services organization;	1.	a bona fide Maryland fire, rescue, or emergency medical		
4 5	MARYLAND FIRE, RESCUI	2. E, OR EN	AN AUXILIARY ORGANIZATION OF A BONA FIDE MERGENCY MEDICAL SERVICES ORGANIZATION; or		
6		3.	[of] the United States Coast Guard Auxiliary;		
7 8	(ii) serves the organization in a volunteer capacity without compensation, except nominal expenses or meals;				
9	(iii)	1.	qualifies for active status during the taxable year under:		
2	A. a volunteer fire, rescue, or emergency medical services personnel OR AUXILIARY length of service award program operated by a county or municipal corporation of the State, if the length of service award program requires for active status qualification a minimum of 50 points per year and that points be earned in at least two different categories; or				
7 8 9 20 21	B. a point system established by a county or municipal corporation that does not operate a volunteer fire, rescue, or emergency medical services personnel OR AUXILIARY length of service award program or by the United States Coast Guard Auxiliary, to identify active MEMBERS OF A volunteer fire, rescue, or emergency medical services [members] ORGANIZATION OR AUXILIARY ORGANIZATION, if the point system requires for active status qualification a minimum of 50 points per year and that points be earned in at least two different categories; or				
25			has maintained active status for at least 25 years under a edical services personnel OR AUXILIARY length stem established in lieu of a length of service		
27	(iv)	will hav	ve been an active member of:		
80	1. a bona fide Maryland fire, rescue, or emergency medical services organization OR AN AUXILIARY ORGANIZATION OF A BONA FIDE MARYLAND FIRE, RESCUE, OR EMERGENCY MEDICAL SERVICES ORGANIZATION during the last 10 calendar years by December 31 of the taxable year for at least:				
32		A.	72 months after December 31, 1999;		
33		B.	60 months after December 31, 2000;		
34		C.	48 months after December 31, 2001; and		
35		D.	36 months after December 31, 2002; or		

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- SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect 2 July 1, 2001, and shall be applicable to all taxable years beginning after December 31, 3 2000.